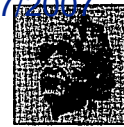


EXHIBIT 12



MONTEFIORE MEDICAL CENTER

The University Hospital
for the Albert Einstein
College of Medicine



ALBERT EINSTEIN
COLLEGE OF MEDICINE
OF YESHIVA UNIVERSITY

RICK ABBOTT, MD, FAAP
Professor of Clinical Neurological Surgery
Pediatric Neurosurgery
Department of Neurological Surgery

TANIA SHIMINSKI-MAHER, RN, MS
Pediatric Nurse Practitioner
Pediatric Neurosurgery

July 10, 2007

To Whom it May Concern,

RE: Alexa Wilson

Alexa is a five-year-old patient of mine who has hydrocephalus, which is treated with a ventriculoperitoneal shunt. She attends a special school and is transported there via school bus each day. At the present time she is on the bus for one hour and forty-five minutes for a trip that is usually about one hour and fifteen minutes. I feel that it is in her best interest medically to be transported to the school by the most direct route. I would appreciate it if you would evaluate this situation and consider a more direct route.

Please do not hesitate to contact my office should you have any further questions regarding this matter.

Sincerely,

A handwritten signature in dark ink, appearing to be "Rick Abbott", written over a horizontal line.

Rick Abbott, MD